



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

PRIVACY, GOVERNMENTAL
LIAISON AND DISCLOSURE

September 27, 2019

Austin Evers
American Oversight
1030 15th St. NW, Ste. B255
Washington, DC 20005

Dear Austin Evers:

This is our final response to your Freedom of Information Act (FOIA) request dated August 7, 2019 that we received on August 7, 2019.

You asked for the following:

All records reflecting final assessments of the potential or actual impact of Rev. Proc. 2018-38. Records addressing the potential, actual or anticipated costs and consequences from the changes to donor disclosure requirements should be considered responsive to this request for the period June 8, 2017 through December 31, 2018.

During telephone conversations with Christine H Monohan on August 29, 2019 and September 6, 2019, an attempt to narrow the scope of the request to reduce the period to records dated between June 1, 2018 to July 31, 2018 regarding an "final" "regulatory" "impact" "Assessment" or task force or final report was discussed.

Unfortunately, we are still unable to process your request as it does not meet the requirements of the FOIA or the applicable agency regulations.

The FOIA requires that requests (1) "reasonably describe" the records sought and (2) be made in accordance with published agency rules. 5 U.S.C § 552(a)(3)(A). IRS regulations at Treas. Reg. § 601.702(c)(5)(i), require that the request describe the documents in sufficient detail to enable us to locate the records "without placing an unreasonable burden upon the IRS." The rationale behind this requirement is that the FOIA is not intended to reduce agency personnel to investigators on behalf of the requesters or to allow requesters to conduct "fishing expeditions" through agency files. Dale v. IRS, 238 F. Supp. 2d 99, 104-05 (D.D.C. 2002) holding that a request seeking "any and all documents . . . that refer or relate in any way" to the requester failed to reasonably describe records sought and "amounted to an all-encompassing fishing expedition of files at [agency's] offices across the country, at taxpayer expense." Additionally, FOIA does not require agencies to conduct legal research. See Lamb v.

IRS, 871 F. Supp 301, 304 (E.D. Mich. 1994) finding that requests are outside the scope of FOIA when they require legal research, are unspecific, or seek answers to interrogatories.

You may contact me, the FOIA Public Liaison, David S Nimmo, to discuss your request at:

Internal Revenue Service
Disclosure Office 13
24000 Avila Road, M/S 2201
Laguna Niguel, CA 92677
949-575-6328

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues you may call the IRS toll free number at 1-800-829-1040.

If you have any questions please call Tax Law Specialist Jody M Mecham ID #1000141871, at 801-620-7635 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F19224-0020.

Sincerely,



David S Nimmo
Disclosure Manager
Disclosure Office 13